

### **Specification Amendments**

On page 1 of the application, please change the paragraph under the heading "RELATED APPLICATIONS" (added by way of preliminary amendment) as follows:

The present application is a Divisional of prior application serial no. 09/438,346, filed November 11, 1999, now abandoned, entitled, "Magnetic Head Device, And Method Of Its Manufacture".

Please replace the title of the invention with the following new title:

-- A METHOD OF MANUFACTURING A MAGNETIC HEAD DEVICE --

Please replace the Abstract with the following new Abstract, which is also being submitted on a separate sheet (37 CFR 1.72):

-- A method of manufacturing a magnetic head device includes forming a thin film magnetic head element over a substrate, the thin film magnetic head element including a magnetoresistance (MR) element. The substrate is cut such that the MR element is exposed on a side surface of the substrate. The side surface is then polished. Afterwards, a magnetically degenerated layer is removed from the thin film magnetic head element along the side surface. It is emphasized that this abstract is provided to comply with the rules requiring an abstract that will allow a searcher or other reader to quickly ascertain the subject matter of the technical disclosure. It is submitted with the understanding that it will not be used to interpret or limit the scope or meaning of the claims. 37 CFR 1.72(b). --